In the claims:

Please accept amended claims 1, 4, 5, 7, 8, 9, 12, 32, 35, 36, 38, 39 and 40.

1. (Currently amended) A liquid crystal display device, comprising:

first and second panels facing each other;

a compensation film and a first polarizer, the first polarizer including a first supporting film, wherein the compensation film and the first polarizer are disposed on the first panel, and the compensation film and the first supporting film ~~having~~ have phase retardation characteristics; and

a second polarizer including a second supporting film, wherein the second polarizer is disposed on the second panel, ~~wherein~~ and the second ~~polarizer comprises a~~ supporting film ~~having~~ has phase retardation characteristics, wherein the phase retardation of the compensation film ranges from about 80 nm to about 100 nm in the vertical direction, and the phase retardation of the first supporting film ranges from about 50 nm to about 60 nm in the vertical direction.

2. (Original) The liquid crystal display device as in claim 1, further comprising a liquid crystal layer for housing liquid crystals disposed between the first and the second panels.

3. (Canceled)

4. (Currently amended) The liquid crystal display device as in claim 1, wherein the phase retardation of the second supporting film of the second polarizer ranges about 0 nm to about 5 nm in the horizontal direction and about 100 nm to about 140 nm in the vertical direction.

5. (Currently amended) The liquid crystal display device as in claim ~~3~~1, wherein the phase retardation of the compensation film ranges from about 40 nm to about 60 nm in the horizontal direction ~~and about 80 nm to about 100 nm in the vertical direction~~, and the phase retardation of the first surpporting film ranges from about 0 nm to about 5 nm in the horizontal direction ~~and about 50 nm to about 60 nm in the vertical direction~~.

6. (Original) The liquid crystal display device as in claim 2, wherein the liquid crystals are aligned in a vertical alignment mode.

7. (Currently amended) The liquid crystal display device as in claim 1, wherein each of the first and second polarizers include a polarizing medium ~~made of~~ comprising polyvinyl alcohol (PVA).

8. (Currently amended) The liquid crystal display device as in claim 1, wherein the first and second supporting films ~~are made of~~ comprise triacetate cellulose (TAC) or cellulous acetate propionate (CAP).

9. (Currently amended) The liquid crystal display device as in claim 7, wherein an elongation direction for the polarizing medium having zero value of phase retardation in the horizontal direction is the same direction with an absorption axis of the first polarizer disposed on the first panel.

10. (Original) The liquid crystal display device as in claim 7, wherein the compensation film is laminated perpendicular to the elongation direction of the polarizing medium.

11. (Original) The liquid crystal display device as in claim 1, wherein the compensation film is a thin film having different values for Nx, Ny, and Nz wherein Nx denotes the refractive index in the direction of major axis, Ny denotes the refractive index in the direction of minor axis, and Nz denotes the refractive index in the direction perpendicular to the major and minor axis.

12. (Currently amended) A liquid crystal display device, comprising:

first and second panels facing each other;

a compensation film;

a first polarizer having a first supporting film, wherein the first polarizer and the compensation film are disposed on the first panel; and

a second polarizer having a second supporting film, the second polarizer disposed on the second panel, wherein the first supporting film, ~~and~~ the second supporting film, and the compensation film have phase retardation characteristics, and the phase

retardation of the first supporting film combined with the compensation film ranges from about 130 nm to about 160 nm in the vertical direction.

13-31. Canceled

32. (Currently amended) A method of forming panels in a liquid crystal display device, comprising:

positioning first and second panels to face each other;

disposing a compensation film and a first polarizer on the first panel, wherein the first polarizer includes a first supporting film, and the compensation film and the first supporting film ~~having~~ have phase retardation characteristics; and

disposing a second polarizer on the second panel, wherein the second polarizer comprises a second supporting film, and the second polarizer ~~having~~ have phase retardation characteristics, wherein the phase retardation of the compensation film ranges from about 40 nm to about 60 nm in the horizontal direction, and the phase retardation of the first supporting film ranges about 0 nm to about 5 nm in the horizontal direction.

33. (Original) The method as in claim 32, further comprising disposing a liquid crystal layer for housing liquid crystals between the first and the second panels.

34. (Currently amended) The method as in claim 32, wherien ~~the first polarizer includes a first supporting film and~~ the phase retardation of the first supporting film combined with the compensation film ranges about 130 nm to about 160 nm in the vertical direction.

35. (Currently amended) The method as in claim 32, wherein the phase retardation of the second supporting film of the second polarizer ranges about 0 nm to about 5 nm in the horizontal direction and about 100 nm to about 140 nm in the vertical direction.

36. (Curretnly amended) The method as in cliam 34, wherein the phase retardation of the compensation film ranges ~~about 40 nm to about 60 nm in the horizontal direction and~~ from about 80 nm to about 100 nm in the vertical direction, and the phase retardation of the first supporting film ranges ~~about 0 nm to about 5 nm in the horizontal direction~~ and from about 50 nm to about 60 nm in the vertical direction.

37. (Original) The method as in claim 33, wherein the liquid crystals are aligned in a vertical alignment mode.

38. (Currently amended) The method as in claim 32, wherein each of the first and second polarizers include a polarizing medium ~~made of~~ comprising polyvinyl alcohol (PVA).

39. (Currently amended) The method as in claim 32, wherein the first and second supporting films ~~are made of~~ comprise triacetate cellulose (TAC) or cellulous acetate propionate (CAP).

40. (Currently amended) The method as in claim 38, wherein an elongation direction for the polarizing medium having zero value of phase retardation in the horizontal direction is the same direction with an absorption axis of the first polarizer disposed on the first panel.

41. (Original) The method as in claim 38, wherein the compensation film is laminated perpendicular to the elongation direction of the polarizing medium.

42. (Original) The method as in claim 38, wherein the compensation film is a thin film having different values for Nx, Ny, and Nz wherein Nx denotes the refractive index in the direction of major axis, Ny denotes the refractive index in the direction of minor axis, and Nz denotes the refractive index in the direction perpendicular to the major and minor axis.